## WE CLAIM:

1. A reversible child resistant closure for use with a container, the closure having a child resistant mode when applied to the container in a first child resistant position and having a non-child resistant mode when applied to the container in a second non-child

resistant position, the closure comprising:

an outer cap comprising a first circumferential side wall extending from a top edge to a bottom edge, wherein the first circumferential side wall has a first inner surface with a non-child resistant engaging means for rotateable engagement with the engaging means of the container and a first child resistant engaging means axially offset from the non-child resistant engaging means comprising a series of angular abutments extending about the first inner surface; and

an inner cap comprising a second circumferential side wall extending axially from a upper surface, wherein the second circumferential side wall has a second inner surface and an outer surface, the second inner surface provided with a second child resistant engaging means for rotateable engagement with the engaging means of the container and the outer surface provided with a third child resistant engaging means having a plurality of angular abutment surfaces complementary to the series of angular abutments on the outer cap,

the inner cap being coaxially positioned and nested within the outer cap and axially movable between the first child resistant engaging means of the outer cap and the bottom edge of the cap such that the plurality of angular abutment surfaces of the inner cap engage the series of angular abutments of the outer cap upon rotation of the outer cap to rotate the inner cap in a closing direction and in the absence of an axial force, cam over

and past the series of angular abutments of the outer cap upon rotation of the outer cap member in an opening direction to prevent rotation of the inner cap.

- 2. The closure of claim 1, wherein the outer cap further comprises griping means having a plurality of knerlments disposed about an outer surface of the outer cap.
- 3. The closure of claim 1, wherein the top edge of the outer cap surrounds a central opening to expose the inner cap.
- 4. The closure of claim 1, wherein the closure further comprises a liner adjacent an inner surface of the upper surface of the inner cap.
- 5. The closure of claim 1, wherein the angular abutments of the plurality of angular abutment surfaces of the outer cap comprise a first sloped side and a second vertical side, wherein the first sloped side and second vertical side define a first angle in a range of about 22 degrees to about 45 degrees.
- 6. The closure of claim 5, wherein the first angle is about 25 degrees to about 33 degrees.
- 7. The closure of claim 1, wherein the angular abutments of the series of angular abutments of the inner cap comprise first sloped side and a second vertical side, wherein the first sloped side and a second vertical side define a second angle with the axial in a range of about 22 degrees to about 45 degrees.
- 8. The closure of claim 7, wherein the second angle is about 25 degrees to about 33 degrees.
- 9. The closure of claim 5, wherein the angular abutments of the series of angular abutments of the inner cap comprise first sloped side and a second vertical side, wherein the first sloped side and a second vertical side define a second angle with the axial in a range of about 22 degrees to about 45 degrees.

- 10. The closure of claim 9, wherein the first angle is substantially complementary but not equal to the second angle.
- 11. The closure of claim 1, wherein the first inner surface of the outer cap further comprises a lip positioned between the first child resistant engaging means and the bottom edge to define a limit of movement for the inner cap.
- 12. The closure of claim 1, wherein the upper surface of the inner cap comprises an inner surface on which is marked a warning.
- 13. The closure of claim 12, wherein the warning comprises the words CAUTION NOT CHILD RESISTANT.
- 14. A reversible child resistant closure system comprising the closure claimed in claim 1 and a container having an engaging means.